

TOWN OF HIGHLAND, INDIANA

2007 STRATEGIC PLAN & CAPITAL IMPROVEMENT PROGRAM

Town Council

Daniel E. Dernulc, Council President
Joseph A. Wszolek, Council Vice President
Robert Helmer
Mark A. Herak
Bernie Zemen

Clerk-Treasurer

Michael W. Griffin
Carol Morrison, Deputy Clerk-Treasurer

Town Attorneys

Rhett Tauber
David Westland
John & Robert Tweedle

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Park & Recreation Board, Tom Arnold, Chair
Board of Metropolitan Police Commissioners, James Turoci, Chair
Redevelopment Commission, Adam Gawlikowski, Chair
Waterworks Board of Directors, Rev. Arthur Burkman, Chair
Board of Sanitary Commissioners, David Jones, Chair

Town Administration

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John Bach, Public Works Director
Cecile Petro, Redevelopment Director
Kenneth Mika, Building Commissioner
Alex Brown, Superintendent of Parks & Recreation
Peter Hojnicki, Police Chief
William Timmer, Jr., Fire Chief

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VISION & MISSION STATEMENT

The Highland Town Council, its Boards, Commissions and staff are dedicated
To enhancing the quality of life
For citizens of our community
By providing a superior level of service
In the most effective and efficient manner.

We value
Open communication
Citizen participation
Honesty and fairness
Unity and teamwork.

Background & Introductory Information

All organizations must plan in order to successfully prepare for future challenges and opportunities. This document presents the 2007 update to the Town of Highland's Strategic Plan and Capital Improvement Program. It provides fiscal policies, assumptions and strategies to be used by Department Heads, Boards and Commissions in developing the annual budget request to the Town Council. It identifies priority initiatives as well as potential expenditure reduction strategies the Town Council asks its Boards, Commissions and the staff to consider as we work together to improve the quality of services delivered by the municipal corporation.

There is never enough money available to accommodate all budget requests in any organization, whether it's a private business or a local government. The purpose of a strategic plan and capital improvement program is to segregate wants from needs; then to formulate a multi-year program to schedule the appropriation of anticipated revenues to resolving needs that have highest priority. The first year of the capital improvement program becomes the plan for capital expenditures in the annual budget.

Using the Strategic Plan

The Strategic Plan should be updated on an annual basis to monitor and evaluate the status of work in progress on budget goals and strategies. The goals and strategies become integral components of the annual performance appraisal of the management staff. Annual management staff performance appraisals and the strategic plan update become a Standard Operating Procedure (SOP) used to re-affirm or redefine priorities and outcomes desired by the members of the Town Council. The strategic plan is used to assign responsibilities and timelines to the management staff. It provides the justification for staff re-assignments and other human resource administration decisions needed to achieve desired results. A document of this character should be adopted by the Town Council not later than the last meeting in June, three months prior to the September 30th deadline for adopting the annual budget.

Staying on Track

The Town Council and its management staff intend to use the Strategic Plan in major decision-making. On approved budget items, the management staff will utilize departmental specific work programs to guide completion of goals and strategies. As the fiscal year progresses, the management staff will prepare periodic updates for the Town Council, its Boards and Commission on each key result area.

Overview of the Planning Process

Work began on this update to the Strategic Plan and Capital Improvement Program with the annual performance appraisals of the town's appointed management staff. Goals of the town manager and department heads to be achieved before their next performance appraisals are incorporated in this document. This topic was introduced at a study session of the Town Council on June 18, 2006. An advance draft of this document was forwarded to the Council's Boards and Commissions with a request for timely review comments and suggestions for changes so the Council could formally consider and approve a final draft. The first draft was considered at these sessions:

June 12, 2007	Fire Department Personnel Committee
June 13, 2007	Redevelopment Commission
June 14, 2007	Waterworks Board of Directors and Board of Sanitary Commissioners
June 14, 2007	Metropolitan Police Commission
June 20, 2007	Plan Commission
June 21, 2007	Parks & Recreation Board

The Town Council considered changes suggested to the first draft at a study session held June July 2, 2007. A final draft, which incorporated changes desired by a majority of the Council members, was approved at a meeting held July 9, 2007. Significant changes to the initial draft considered by the Boards and Commission are summarized below.

1. The Police Chief and Metropolitan Police Commission asked the Council to assume a sufficient payroll budget for 42 sworn police officers to enable a six-month training period for up to two employees hired to replace police officers who retire or resign. The Commission asked for approval of up to 43 officers on the payroll during times when replacement officers are in training.
 - a. Council member Bob Helmer asked the Council to consider shifting the tax subsidy for sanitation and sewer services to increased user charges and reducing the tax levy for Parks & Recreation and the Sanitary District to offset an increase in the budget for the Police Department to enable the staffing level requested by the Police Commission.
 - b. Other members of the Council were unwilling to increase user charges to the extent that would be required by Bob Helmer's suggestion. However, the Council is willing to consider a \$150,000 decrease in the tax levy for Parks & Recreation to enable a sufficient 2008 payroll budget for 41 FTE (full time equivalent) police officers, including payroll expense incurred for employees in training hired to replace police officers who retire or resign; and to offset anticipated increases in operating expenditures such as insurance and fuel. The Parks & Recreation Board opposes a proposed decrease in the tax levy for its operation and maintenance functions.

2. The Council asks the Police Department in conjunction with the Building Department to utilize enforcement powers of the town's zoning ordinance to abate unlawful use of premises for the sale and use of drugs;
3. The Council asks the Police Department to use asset forfeiture cash to underwrite drug enforcement expenditures on presumption that proceeds from the sale of seized assets could enable drug enforcement operations to become self-sustaining.
4. In connection with the 2008 budget, the Fire Department asks the Council to consider:
 - a. Replacement of Command Vehicle F-1 (the 1994 Suburban)
 - b. An appropriation for part-time firefighters during the day shift to mitigate the call out of town employees working in the building and public works departments; use of auto aid from neighboring fire departments; and/or joint staffing with other neighboring fire departments.
 - c. Appropriations for replacing the front mansard roof at the Central Station; repairs to the brick exterior at the South Station due to foundation settling; exterior painting of both stations; and an EOC upgrade at the Central Station.
5. The Plan Commission recommends establishing priorities and schedules for completion of departmental goals.
6. The Plan Commission concurred with concerns articulated by governing boards of the Sanitary District and the Water District about a proposed budget reduction strategy to hire a full-time registered professional engineer and staff to work under direct supervision of the Public Works Director and assume responsibility for management and inspection on the town's various capital improvement projects. A cost-benefit analysis report, along with a discussion of the proposed duties and responsibilities of a town engineer, will be presented to the Water & Sewer Boards and the Plan Commission prior to any decision to add Public Works Department staff.
7. The Council added these projects, which have been assigned to the town manager:
 - a. Working with the Army Corps of Engineers, the Little Calumet River Basin Development Commission and Congressman Visclosky's office to lobby state government officials for funding to assure timely completion of the Little Calumet River Flood Control Project and revision of the Flood Insurance Rate (FIRM) maps to remove Highland real estate from expensive flood insurance zones.
 - b. Assuming a lead role in seeking cooperation of federal and state agencies to allow for the protection and controlled public access to the Highland Great Blue Heron Rookery area.
 - c. Foregoing a \$55,000 grant offer for consultant engineering services to prepare plans for access to the island owned by the town in the Little Calumet River; and asking the Parks & Recreation Board if would be willing to convey its real estate at the north end of Liable Road to the Indiana Department of Natural Resources so the value of the land could serve as the local match for a change in the scope of work to be financed by the grant to plan for a Nature Area in vicinity of the Great Blue Heron Rookery to protect the habitat.

8. Since on-going sources of revenue for operations are not increasing and if the state legislature will not grant enabling authority for a local sales tax or other new on-going sources of operating revenue, Council members are coming to a conclusion that significant reorganization and/or consolidation of operations may be necessary to continue providing services expected by constituents, its boards and commissions. The Council is considering these initiatives:
 - a. Re-activating a proposal to establish a Fire Territory coterminous with the boundaries of neighboring municipalities to enable economies of scale for the fire protection function;
 - b. Investigating the cost benefit of combining the separate governing boards for sanitation, water and sewer services into one Public Works Advisory Board if it will not diminish state enabling authorities of the separate boards;
 - c. Investigating the cost benefit of a proposed Conservancy District to succeed the Little Calumet River Basin Development Commission for operation and maintenance of the Little Calumet River Flood Control Project; and
 - d. Continuing to investigate intergovernmental agreement opportunities that would result in more efficiency in the delivery of all existing municipal service functions, including but not limited to police, parks and recreation, building code enforcement, street, sanitation, water, sewer, billing and payroll functions.

Fiscal Policies & Budget Assumptions

Debt

1. New debt retired by property tax revenues may be incurred for capital improvements as determined by priorities and schedules determined by the Town Council as old debt is paid off, but new debt retired by property tax will be limited by principal and interest payments not too exceed \$2.5 million per year or 0.21% of the Town's Assessed Value, whichever is higher.
 - a. Debt service for sewer and flood control projects would approach the \$2.5 million limit prescribed by this policy for the next four years. The Board of Sanitary Commissioners asks the Council to refrain from issuing more debt retired by property tax revenues until the independent capability study of the sanitary and storm sewer systems has been completed that will identify costs of future sewer and flood control projects.
 - b. The Parks & Recreation Board is willing to defer its request for bond issues for Lincoln Center Renovation and Park Improvements until after the Sanitary District has completed its study of sanitary and storm sewer system needs, but articulates concern that a \$6.6 million bond issue scheduled for 2009 may be an over-reaction to the September 2006 storm event that has little statistical probability of reoccurrence.
 - c. The Parks & Recreation Board asks the Council to re-establish a priority for a \$1.8 million bond issue for park improvements that was scheduled for 2010 in the 2006 Strategic Plan. This bond issue is needed to resolve concerns identified by safety inspections, maintain parks to prescribed standards, replace hazard trees and to repair and/or replace aging park infrastructure – parking lots and bike trails, light poles and fixtures, fences and playground facilities.
 - d. If increasing debt would enable the Town of Highland to receive a larger share of the county-wide income tax that may be established by Lake County, the Parks & Recreation Board suggests consideration should be given to increasing the \$2.5 million limit on principal and interest payments on debt retired by property taxes.
2. New debt secured by revenue sources other than property taxes may be incurred without limit for infrastructure and equipment that will reduce operating expenses, improve productivity or that is needed for economic development or redevelopment that will increase the town's taxable assessed value.
 - a. The Redevelopment Commission requests a priority for debt to underwrite the cost for assembly of parcels of sufficient size for assignment or sale to potential developers willing to make investments in new construction or rehabilitation of existing structures. This debt would be retired by revenues received by leasing the real estate back to the sellers on an interim basis until the real estate is sold to a developer; then paid off entirely by the sale proceeds and the \$1,750,000 pay-off of bonds issued to assist the City of Hammond for demolition of the River Park Apartments.
 - b. The Public Works Director and Town Manager ask the Council to consider hybrid bond issues of \$2 million in 2008 and \$2 million in 2011 to be retired by state shared revenues restricted for street improvements.

3. Local improvement district debt may be authorized for sidewalk, street, water and sewer improvements in areas where a majority of the benefited property owners are willing to accept assessments for the debt service cost. Assessment financing will be used for:
 - a. Sidewalk and curb construction incidental to the Branton Avenue Project;
 - b. Sidewalk and curb construction in the 3200 block of Condit Street; and
 - c. Extension of sanitary sewer along Hart Road.
4. Lease/purchase financing will be used for equipment acquisitions valued at \$100,000 or more. Current operating revenues and depreciation accounts in the Enterprise Funds will finance equipment acquisitions valued less than \$100,000.

Priority Debt Financed Project Initiatives

The tables below identify priority initiatives as they were ranked by the Town Council. They establish the comparative priority for scheduling proposed capital expenditures for which debt may be incurred.

Debt Retired by Property Tax Financing

Priority	Cost Estimate	Project or Activity
1	\$ 3,500,000	2007 G.O. Bonds for Sewer & Flood Control Projects
2	6,600,000	2009 G.O. Bonds for Sewer & Flood Control Projects
3	2,000,000	2010 G.O. Bonds for Lincoln Center Renovation
4	450,000	2010 Lease/Purchase Debt for Replacement of Fire Department Rescue Pumper E-9
5	3,365,000	Police Facility Expansion & Renovation
6	5,600,000	New Town Hall Construction
7	3,238,300	Kleinman Road Improvement Project
8	1,800,000	Park Improvements

Debt Retired from Other Sources of Financing

Priority	Cost Estimate	Project or Activity
1	\$ 2,000,000	2008 Street Improvement Bonds
2	1,750,000	Redevelopment District Bonds for Real Estate Assembly
3	2,000,000	2011 Street Improvement Bonds

More information as to the description and tentative schedule for these projects is presented in the Capital Improvement Program Appendix Documents.

Reserve Funds

5. In the Water and Sewer Enterprise Funds, maintain an amount of cash equal to two months of operating and maintenance expense plus one year depreciation expense to provide a funding source for cash flow needs, capital improvements and unforeseen contingencies.
6. Mitigate interest expense on tax anticipation debt. This will be accomplished by establishing a "Rainy Day" Fund in which a cash balance will be eventually maintained equivalent to two months of tax revenues in the prior fiscal year. This amount of money will be "left off the table" for cash flow purposes to meet debt service, payroll and monthly accounts payable when tax revenues are not received in a timely manner from Lake County.
7. Ordinance No. 1356, which established the Rainy Day Fund, requires the affirmative vote of four (4) members of the Town Council before any of the cash may be spent for any purpose other than mitigating tax anticipation debt, although the Council intends to underwrite losses not covered by insurance excess of \$2,500 per occurrence from the Rainy Day Fund.
 - a. The Rainy Day Fund was initially capitalized by a residual equity transfer of the entire cash balance of the Self Insurance Fund. By the end of the 2007 fiscal year, there should be a cash and investment balance in the fund of approximately \$582,000.
 - b. The Council intends to grow the cash reserve in the Rainy Day Fund consistently over time from interest earnings, savings carried forward from prior fiscal years and other non-reoccurring revenue sources.
8. Requests for supplemental appropriations from the unreserved cash balance in controlled funds shall be requested by June 1st and approved by the governing board of jurisdiction not later than June 30th to enable the Clerk-Treasurer to accurately forecast cash carry forward for the next year's budget.

Revenues

9. Maintain water, sanitary and storm sewer user charges sufficient to make these operations completely self-sustaining and to maintain cash reserves prescribed by Strategy #5.
10. Assume Lake County will NOT implement a 1% county income tax. This means the civil town will forego about \$230,000 in new on-going revenue that would otherwise be received from a 3.7% increase in the town's overall property tax levy for controlled funds of the municipality as prescribed by a recently enacted state law. If the County decides to establish an income tax, the additional shared revenue will be appropriated consistent with priority needs as determined by the Council prior to approval of the 2008 budget.
11. Continue to subsidize the cost of sanitation services from revenues of the General Fund by an amount sufficient to underwrite costs of yard waste collection and other services provided by Public Works employees.
12. Establish a relationship with a community foundation, such as the Legacy Foundation, to enable persons to make tax deductible contributions to help underwrite costs of the capital improvement program.
13. Consider establishing an Economic Improvement District coterminous with the boundary of the Redevelopment Area to generate assessment revenue from benefited property owners to underwrite operating and maintenance expenses for projects and activities proposed within the Redevelopment Area. A municipality may create an Economic Improvement District according to procedures described in IC 36-7-22 to underwrite expenses for planning or managing development or improvement activities; landscaping, beautifying, constructing or maintaining public areas or public ways including lighting of public areas; promoting commercial activity or public events; supporting business recruitment and development; providing security for public areas; acquiring, constructing and maintaining parking facilities; and constructing, rehabilitating or repairing residential property. This measure is proposed to mitigate operating expense of projects proposed by the Redevelopment Commission and/or Downtown Association that would otherwise be borne by the General Fund or Motor Vehicle Highway Fund. An Economic Improvement District could provide on-going revenues that would be needed for Highland to become a certified Indiana Main Street Community.
14. Seek state and federal grants for projects and activities that are consistent with needs identified in the approved strategic plan and capital improvement program. Grants for projects and activities will NOT be pursued when there is no source of revenue identified and pledged by the Town Council for sustaining the future operating expense of the project or activity.

Interfund Expense Allocations

15. Continue to allocate wage and benefit expenditures to the General Fund, the Motor Vehicle Highway Fund, the Water and Sewer Enterprise Funds consistent with past practice. For example, the payroll expense of public works department employees is allocated 25% to each of the foregoing funds.
16. Continue to levy interfund charges upon the General Fund, the Park & Recreation Fund; the Redevelopment Fund, the Water and Sewer Enterprise Funds to recover expenses of the Information Technology & Communications Fund. These interfund charges recover the expense for payroll, commodities, equipment and purchased services incurred to help other departments carry out their functions. Expenses apportioned include costs for phone systems, shared computers, software applications, printers, copiers, scanners, fax machines, the check printer, the postage meter and other jointly used equipment. Depreciation expense on equipment acquired by the Information Technology & Communications Internal Service Fund is apportioned to benefited departments to accumulate resources for replacement of technology equipment.

Expenditures

17. The rate of growth in budgeted operating expenditures in controlled funds will be limited by the growth in estimates of "on-going" operating revenues. Likewise, the rate of growth in budgeted operating expenses of the Water and Sewer Enterprise Funds including depreciation will be limited by the growth in estimates of "on-going" operating revenues.
18. Savings accumulated in cash balances of the various funds of the municipality will be NOT be used for on-going operating expenses (such as wage increases). Savings carried forward from prior fiscal years will be restricted for one-time expenditures (such as capital outlays).
19. Assume an \$180,000 increase in payroll expenditures from savings carried forward from the 2006 fiscal year to provide a one-time \$1,600.00 lump compensation adjustment for incumbent full-time and part-time employees who work at least 70 hours per pay period. Assume this compensation adjustment will be paid February 1, 2008 to employees on the payroll in the second pay period of January 2008.
20. Assume an increase in annualized payroll expenditures for increasing wage rates of part-time, temporary and seasonal employees consistent with minimum wage requirements of the federal Fair Labor Standards Act which recently became effective in Indiana. Previously, local governments in this state were exempt from paying minimum wages. There is a 3-step increase scheduled as follows:

\$5.85 per hour - Effective July 24, 2007

\$6.55 per hour - Effective July 24, 2008

\$7.25 per hour - Effective July 24, 2009

21. Assume a 12% increase in the premiums for the employee group medical insurance plan and an Employer contribution to Health Savings Accounts (HSA) for the High Deductible Plan as presented in following table.

Group Medical Insurance Conventional Plan

	Current Monthly Premium	Assumed 12% Premium Increase	Current Annualized Premium	Assumed Annualized Premium
Employee	\$ 364.37	\$ 408.09	\$ 4,372.44	\$ 4,897.08
Employee & Children	626.73	701.93	7,520.76	8,423.16
Employee & Spouse	765.19	857.01	9,182.28	10,284.12
Family	1,100.42	1,232.47	13,205.04	14,789.64

Group Medical Insurance High Deductible (HSA) Plan

	Current Monthly Premium	Assumed 12% Premium Increase	Current Annualized Premium	Assumed Annualized Premium	Employer Annualized Contribution
Employee	\$ 288.18	\$ 322.76	\$ 3,458.16	\$ 3,873.12	\$ 900.00
Employee & Children	495.66	555.13	5,947.92	6,661.56	1,000.00
Employee & Spouse	605.17	677.79	7,262.04	8,133.48	1,200.00
Family	870.29	974.72	10,443.48	11,696.64	1,500.00

Employee Share of Medical Insurance Premium

Employee	1% of Base Pay
Employee & Children	2% of Base Pay
Employee & Spouse	2% of Base Pay
Family	3% of Base Pay

22. Assume a 4% increase in premiums for the employee group dental plan and give employees an option to migrate from the First Commonwealth Plan to the Guardian Plan. Only 6 employees are presently enrolled in the First Commonwealth Plan. One reported she was not aware of the better benefits of the Guardian Plan.

Group Dental Insurance

	Current Monthly Premium	Assumed 4% Premium Increase	Current Annualized Premium	Assumed Annualized Premium
Guardian Plan:				
Employee	\$ 28.53	\$ 29.67	\$ 342.36	\$ 356.04
Family	82.82	86.13	993.84	1,033.56
First Commonwealth Plan:				
Employee	\$ 18.16	\$ 18.88	\$ 217.92	\$ 226.56
2 Persons	35.29	36.70	423.48	440.40
3 Persons	46.55	48.41	558.60	580.92

23. Contributions for Medicare and FICA a/k/a Social Security's Old Age, Survivors and Disability Insurance (OASDI) are presented in this table:

Employer's Share of Medicare	1.45% of taxable wages
Employer's Share of FICA	6.20% of taxable wages

Employee's Share of Medicare	1.45% of taxable wages
Employee's Share of FICA	6.20% of taxable wages

24. Assume employer contributions for participating employees to the Indiana Public Employee Retirement Fund (PERF) will be 10.25% of gross wages, except police officers where the rates will be:

Employer's Share of Police PERF	21.0% of a 1st class Patrol Officer's Salary plus 20 years longevity
Employee's Share of Police PERF	6.0% of a 1st class Patrol Officer's Salary plus 20 years longevity

25. Contributions for group life, accidental death and dismemberment insurance:

Employer Share of Premium Costs for Group Life, AD&D Insurance
The Employee Share is \$1.00 per Year

Single Coverage	\$0.215 per \$1,000 of gross payroll up to \$50,000
Dependent Coverage	\$1 per Month

26. Assume 2007 manual rates per \$100 of gross wages, adjusted by a 130% experience modification factor, for workers compensation insurance for the town's various job classifications as presented in this table:

Code	Job Classification	2007 Manual Rate	Estimated Experience Mod	2008 Payroll Budget Rate
5506	Streets	5.84	1.30	7.592
7370	Ambulance	5.59	1.30	7.267
7520	Waterworks	3.13	1.30	4.069
7580	Sewer	3.38	1.30	4.394
7698	Rostered Volunteers	\$500 (flat fee)	1.30	\$ 650
7725	Police Medical	1.23	1.30	1.599
7699	Fire Medical	4.30	1.30	5.590
7704	Firefighters	4.06	1.30	5.278
7720	Police Crossing Guards	2.65	1.30	3.445
8380	Automotive Service	2.66	1.30	3.458
8810	Clerical	.28	1.30	0.364
8831	Hospital, Vet	1.35	1.30	1.755
9015	Buildings, NOC	3.59	1.30	4.667
9102	Parks, NOC	3.76	1.30	4.888
9410	Cities & Counties, NOC	2.12	1.30	2.756

27. Assume a sufficient payroll budget for 41 FTE (full time equivalent) sworn officers, including payroll expense incurred for employees in training hired to replace police officers who retire or resign.
28. Initiate a study to determine the appropriate staffing level for the Police Department taking into consideration compensated leave, the timing of hiring replacement police officers, workload analysis (nature and time of calls for service), the crime rate and the minimum level of police services to be provided within the community.
29. Initiate a study to determine the appropriate staffing level for the Public Works Department taking into consideration compensated leave, the timing of hiring replacement employees, workload analysis (nature and time of calls for service) and the minimum level of street, sanitation, water distribution and sewer collection services to be provided within the community.

Potential Budget Reduction Strategies

30. To assure a good cost effective analysis of methods of service delivery, replacement full-time employees of the municipality will be hired only by the signature approval of three (3) members of the Town Council. Hiring of replacement part-time, temporary and seasonal employees will be at the discretion of departmental directors but limited by staffing levels approved with the budget by signature approval of the town manager. Boards and Commissions of jurisdiction will be informed when the Council has declined to approve replacement employees.
31. Establish more internal controls on the town's self-insured employee disability benefit, perhaps by a third party administrator to mitigate potential abuse of the benefit. Establish a uniform benefit without regard to longevity of employment; but hold harmless existing employees.
32. Remove traffic control devices that are no longer warranted.
33. Continue to identify and evaluate the potential cost effectiveness of proposals from private contractors to assume responsibility for selected functions now performed by municipal employees. Rather than arbitrarily laying off employees when out-sourcing may appear to save costs, assure such contractors would perform to standards equivalent to or better than the service provided by the incumbent employees, including standards relating to safety, productivity and work assignment flexibility. With outsourced services, in-house employees are still needed for contract management and there are extra costs for out-of scope services.
34. Extend water distribution and sewer collection system to areas presently without these services to increase water and sewer operating revenues when the cost of such extensions will be self-sustaining from connection charges, tapping fees, special assessments, developer contributions-in-aid-of-construction or sources other than customer user charges.
35. Resist requests to establish a retiree health insurance benefit that is not entirely funded by employee payroll withholdings. The Town should not be shifting costs to future taxpayers by creating increased post employment benefit obligations.

Customer Communication & Success

The Town of Highland will implement improved ways of serving customers, responding to their concerns and keeping them fully informed regarding issues under consideration by the management staff, the Town Council, its Boards and Commissions. We serve both internal and external customers. Internal customers are the members of the Town Council, employees we supervise or support and coworkers in other departments. External customers are residents of Highland, persons who desire services provided by the Town and visitors to our community. The better we listen to and understand our customers (what they do, their needs and how we can contribute to their success), the more valuable we will become to them.

Strategies:

1. The Town Council will assume an assertive ombudsman role.
 - (A) Customer requests, suggestions and complaints will be routed through the town manager and referred to the department responsible for follow-up action. A courteous phone call will be promptly made to the customer by the department representative to acknowledge the referral and to secure information needed to fully understand the problem. Action to be taken and the date by which a response may be expected will be communicated to the customer. Letters of explanation will be sent to a customer whenever a delay is anticipated in a follow-up response.
 - (B) Council members who receive customer inquiries will be promptly apprised of the response taken by the staff to monitor administrative performance and to enable personal constituent follow-up.
2. Friendly and courteous customer service will be given priority emphasis in annual employee performance evaluations.
3. Council members will reach out, listen to and solicit citizen suggestions at meetings of service clubs, churches, neighborhood and homeowner associations. A Speaker Bureau will be established to help coordinate this initiative.
4. Council members will submit "guest commentary" for publication in newspapers to explain reasons for their votes on controversial policy questions.
5. A "How Are We Doing" survey instrument will be developed for each Town operating department to solicit customer feedback on services rendered and improvement suggestions.
6. Agendas for meetings of the Town Council, its Boards and Committees will be made accessible through the Internet.
7. Promptly inform the town's elected officials and the town manager when emergency incidents occur, when they are likely to be receiving calls on controversial issues, when employees resign or are disciplined and when members of the Council or employees are experiencing unfortunate personal circumstances such as a family death or illness.

8. Hold periodic goal achievement and information sharing review sessions between Town Council, Boards and Commissions to identify and advance the common community good on controversial public policy questions.
9. Sponsor an annual "Recognition & Appreciation Event" for members of Boards, Commissions and Ad Hoc Committees. Deal with an important public policy question at these annual events.
10. Hold a Town Council and management team retreat every twelve months to monitor, refine and update the Town's strategic plan and capital improvement program.
11. Sponsor at least one customer service improvement training session per year for town employees.
12. Continuously ask employees for ideas regarding ways to improve communication, promote customer success, enhance team work and function more productively. Give awards for exemplary suggestions and performance.
13. Incorporate policies and procedures in the Town's Personnel Handbook for responding to customer complaints to assure fair and impartial due process before conclusions are reached. Town employees must be free to execute policies without interference and empowered to openly share information in making suggestions for changing policies that will improve customer service.

Public Works Department Goals

1. Continue to identify measures that will reduce overall costs while maintaining the same quality of customer service.
2. Annually update the Town's Strategic Plan and Capital Improvement Program for repair and replacement of aging street, water and sewer system infrastructure. The "Major Moves" funding shared with the Town from the lease of the Indiana Tollway and anticipated sewer works bond issues will enable more resources than have been historically available for an integrated systems approach.
3. Assist the consultant retained for the independent evaluation of the Town's sanitary and storm sewer system to formulate a master plan for sewer system improvements. Projects to remove infiltration and inflow from the sanitary sewer system are likely have a more favorable cost benefit ratio and result in fewer customer complaints than improvements intended to accommodate a 200 – year frequency storm event.
4. Negotiate an extension to the Hartsdale Pond Agreement which expired 12/31/05.
5. Implement an erosion control project along the Cady Marsh Ditch in joint venture with the County Surveyors Office.
6. Annually evaluate and adjust water, sanitary and storm sewer rates
7. Prepare an educational pamphlet for sewer customers presenting measures customers can implement themselves to mitigate sewer backups and basement storm water flooding.
8. Develop a Operation and Maintenance Budget for the Waterworks District and Sanitary District
9. Implement Geographical Information System (GIS) for system infrastructure.
10. Implement a comprehensive sewer maintenance plan.
11. Implement Stormwater Quality Master Plan.
12. Continue with Equipment Replacement Plan.
 - Staggered Acquisition of Two (2) Street Sweepers
 - Staggered Acquisition Two (2) Backhoe/Loaders
 - Two (2) maintenance vehicles (Pick-up or Van)
 - Mowing Equipment for Levee Maintenance
 - Bucket Truck
13. Branton Avenue Reconstruction Project
14. Continue Street Paving Program (2007)
15. Continue Sump Pump Separation Program
 - Maple Drive
 - Eder Street
 - North Drive
16. Implement radio-frequency (RF) automated meter reading system converting approximately 15% of the meter inventory each year.
17. Implement Supervisory Control and Data Acquisition System for the Sanitary District and Waterworks District.
18. Kennedy Avenue Reconstruction Project – Engineering
19. Cline Avenue Reconstruction Project - Engineering
20. Implement a Sidewalk Replacement Program pursuant to the General Improvement Law to compel non-compliant property owners to repair deficient sidewalks.

Police Department Goals

1. Conduct mock training in conjunction with the Fire Department, Public Works, Parks & Recreation, and School Town to strengthen our partnerships and further realize each others' strengths and weaknesses and how we can be of assistance to each other in a time of crisis.
2. Continue to research the availability of grants and make application for funds to initiate new programs and facilitate existing ones.
3. Continue to identify and evaluate the potential cost effectiveness of intergovernmental agreements that will enable the sharing of personnel and equipment.
4. Increase the use of the Crime Mapping program and implement new strategies and programs for crime reduction.
5. Implement the Illinois Citizen and Law Enforcement Analysis & Reporting (ICLEAR) computer system in all mobile units. This capability allows patrol officers to view all Illinois criminal arrests as recent as within the past 24 hours and as long ago as 1952 thus allowing for the officers to utilize another investigative tool when making contact with individuals during the officer's tour of duty. This information will allow for an officer to determine an individual's prior contact with all Illinois law enforcement agencies and provide lead intelligence to further an investigative stop or contact, as well as view photographs of those who were incarcerated.
6. Implement the Illinois Department of Corrections web site in all mobile units. This capability will allow patrol officers to view a list of the criminal acts and photograph of all subjects having been confined within the Illinois Department of Prisons. This investigative tool will become useful when making contact with individuals during the officer's tour of duty. This information will allow an officer to determine an individual's prior contact with law enforcement and provide lead intelligence to further an investigative stop or contact.
7. Obtain a destruction order for all items deemed non-evidentiary which were formerly contained within the Evidence Room. Organize a controlled destruction burn at United States Steel of these items. Conduct an inventory/audit of all evidence remaining. Organize existing evidence and add/remove equipment, shelving, lockers.
8. Reduce overall overtime by authorizing supervisory personnel to schedule their staffing for training during their regular scheduled hours of employment (staffing permitting) as opposed to employees currently attending training during their off days or after work hours. Additionally, trainers will be instructed to schedule their training so that both the day turn and afternoon turn will have an opportunity to train while working.
9. Realizing that this facility will not be upgraded nor a new facility built, we will emphasize making the existing work environment more pleasing and efficient to the user. In some areas new furniture will be purchased as well as the replacement of carpeting, a fresh coat of paint, and some very much needed filing cabinets.
10. Reorganizing the contents of the squad room, Criminal Investigations Division offices, Records Department, and Dispatch Center, as well as all storage areas and garage facilities both on and off site to better facilitate the user.
11. Continually strive to improve upon the utilization of our current resources, realizing that funding for local government is diminishing.
12. Recruit and train another class of Volunteers In Police Services members. VIPS have been an integral part of our operation since first implemented in July 2005 and have to date logged over 3,500 volunteer hours. Their duties and responsibilities include escorts, vacation home checks, patrol (vehicle & bicycle), data entry, crowd control, and traffic control.
13. Conduct a mock scenario utilizing the "Child Is Missing" training formula in an attempt to maintain sharpened skills on a subject matter not frequently used.

14. Establish a program where all area pawn shop fax numbers are included on one push button list in the Criminal Investigations Division. When a residential/business burglary occurs, the offense report will be forwarded to the area pawn shops (including those in Illinois suburbs) in an attempt to locate personal property and affect an arrest. Additionally, items taken in thefts from vehicles that are serialized or recognizable by unique characteristics will also be entered.
15. Implement a Sexual Offender Program to be monitored by VIPS staff. Although the placement of residing/working probation/parole offenders is the responsibility of both State Parole and County Probation, we recently discovered two offenders residing in violation of the terms of their release. With a staff of fewer officers, this would be a great opportunity to provide an additional service to our residents without incurring an additional expense. This would mimic a VIPS initiative currently underway in New York.
16. The current responsibilities of a dispatcher cover a wide range of areas, some often not police or fire related. A dispatcher not only receives telephone calls and handles dispatching for the Police Department. A dispatcher is also responsible for Fire Department dispatching as well as the dispatch responsibilities after hours for the Public Works Department and Parks Department. Oftentimes an emergency situation for the Police Department also creates an emergency situation for the Fire Department and vice versa. A dispatcher is also responsible for contacting a wide variety of additional assistance should the situation dictate, such as NIPSCO, etc. Additionally, a Dispatcher handles all walk-in traffic after normal business hours and on weekends and during regular business conducts tow releases, etc. Currently, we are adding even more responsibilities to a dispatcher by implementing report-taking over the telephone. Therefore, through creative scheduling, it is our intent to instead of overworking a dispatcher; enhance their overall performance by regularly scheduling two dispatchers on days and afternoons and one on midnights. This will also ensure that a fully operating and functional dispatch center is running per IDACS rules and regulations.
17. Establish a pre-recorded telephone message center to forward calls concerning community events) i.e.; festival hours, parade dates/routes, etc.), in an effort to require a dispatcher to spend less time reciting repetitive information to literally hundreds of callers.

Fire Department Goals

1. The Fire Department Personnel Committee as well as members of the Firefighter's Association want the Fire Chief to continually work on other intergovernmental and interdepartmental committees, secure fire grants, further his education and provide all firefighters the opportunity to further educate themselves. The Fire Chief will assume a management staff role in representing topics of interest to the Fire Department on the Traffic Safety Committee; in the review of applications for subdivisions, zoning changes, building permits and special event permits; annual updates of the corporate strategic plan, the capital improvement program and budget. The Strategic Plan and Capital Improvement Program are vital to the operation of the Town and the Fire Department. The Fire Chief will improve submissions for the first revision of these documents and will work with the town manager and the Town Council to support and successfully keep these projects vibrant and up to date.
2. The Fire Chief has supplied the Town Council with a capital needs plan for a number of years now. The Council needs to address these issues promptly for the stations are in great need of improvements that not only affect firefighter safety, but cost the Town in wasted energy costs.
 - Replace Central Station Boiler
 - Traffic Light Preemption Devices
 - Replace Command Vehicle F-1
 - Upgrade Departmental Training Center
 - Mobile Data Terminals for Departmental Vehicles
 - Replace Pumper E-9
 - Replace Utility Vehicle E-14
 - Rehab Central Station
 - Rehab South Fire Station
3. The Fire Chief will provide documentation on fire inspections and reports. A performance measurement goal will be 360 fire inspections and reports per year.
4. The business of Public Safety and the management of emergencies have changed dramatically in the last 5 years. We must move forward on an update of Highland's Disaster Plan. The Fire Chief will assume a lead role in the annual update of Highland's Emergency Response Plan and serve as chair of the Town's Risk Management and Safety Committees.
5. With the successful completion of department reorganization, the Fire Chief will move forward with an officer's mentoring program. The Chief has a responsibility to assure the continuation of this organization into the next century. The development of a succession plan that identifies and trains the future leaders of this department is important.
6. We cannot exist without the help of our neighboring fire departments. This year we established an automatic aid agreement with Munster. A similar agreement will be pursued with Griffith. We have met with the Dyer, Munster and St. John Fire Chiefs to discuss future concepts for intergovernmental cooperation. As this group builds partnerships, we hope to enhance or working relationship with Schererville.
7. The Fire Chief will continue in the pursuit of a master's degree in public administration. This will benefit the Highland Fire Department by expanding his critical thinking, analytical and leadership skills.

Planning, Zoning & Code Enforcement Goals

1. Implement staffing changes and delegate more daily tasks to support staff to enable more time for the Building Commissioner to efficiently complete a backlog of planning and administrative goals identified in this section.
2. Automate departmental functions by the purchase of laptop computers, a plotter, planning and building code specific software with Geographical Information System (GIS), record scanning and retrieval capabilities.
3. Annually update zoning and street maps. Post these maps on the department's web page.
4. Assist Cecile Petro and the Redevelopment Commission to formulate design objectives and performance standards for an amendment to the Zoning Ordinance establishing a new zoning district coterminous with the boundaries of the Redevelopment Area (the, "Redevelopment Area Zoning District") prior to December 31, 2007.
5. Assist the Plan Commission to update the Zoning Code to deal with issues pertaining to screening, landscaping, lighting, building materials and standards.
6. Schedule staff to work on weekends for more aggressive and strict enforcement of the zoning, building and property maintenance codes.
7. Seek accreditation from the National Flood Insurance Program's (NFIP) Community Rating System to enable Highland property owners to receive discounted flood insurance premiums. The National Flood Insurance Program's (NFIP) Community Rating System (CRS) is a voluntary incentive program that recognizes and encourages community floodplain management activities that exceed the minimum NFIP requirements. As a result, flood insurance premium rates are discounted to reflect the reduced flood risk resulting from the community actions meeting the three goals of the CRS: (1) reduce flood losses; (2) facilitate accurate insurance rating; and (3) promote the awareness of flood insurance.
8. Formulate a checklist for development applications for giving notice to developers of specific requirements and approvals necessary for compliance with zoning, subdivision and building codes with explicit timelines by which decisions will be made by the municipality.
9. Initiate a study of street intersections to identify where fences have been constructed beyond the building setback line.

Redevelopment Goals

1. Formulate design objectives and performance standards for an amendment to the Zoning Ordinance establishing a new zoning district coterminous with the boundaries of the Redevelopment Area (the, "Redevelopment Area Zoning District").
2. Secure option agreements with willing sellers of real estate to assemble parcels of sufficient size for assignment to potential developers willing to make investments in new construction, rehabilitation of existing structures, new machinery and equipment.
3. Develop procedures and/or guidelines for accepting tax abatement applications and establishing tax increment financing districts.
4. Offer tax abatement within designated Economic Revitalization Areas and Economic Development Target Areas to developers willing to make investments in new construction, rehabilitation, machinery and equipment that have a reasonable relationship to development objectives and design standards of the Comprehensive Plan; that will retain or create jobs and increase the property tax base of the town.
5. In lieu of tax abatement and where economically self-sustaining, establish Tax Increment Financing (TIF) Districts to help underwrite the cost of publicly owned infrastructure necessary to provide incentive for private investment that will increase the property tax base of the town.
6. Expand the boundaries of the existing Redevelopment Area to include privately owned real estate along Indianapolis Boulevard.
7. Seek to establish an Indiana certified Main Street Community in Highland with the Downtown Business Association by changing its status to a corporation, whose exclusive mission is the marketing, redevelopment, operation and maintenance of the downtown area. Financing for at least 50 percent of the corporation's expenses, including the payroll expense of an executive director, should come from private sector members. The remainder of the organization's on-going annual expenses could be underwritten by revenues from an Economic Improvement District.
8. Formulate a Redevelopment Plan, establish a Redevelopment Area and designate the area east of Indianapolis Boulevard around the site recommended for a passenger depot in the South Shore Light Rail Transit Plan as an Economic Revitalization Area, Economic Development Target Area and TIF District to provide incentives for transit oriented retail and high density mixed use development.
9. Seek an amendment to state statutes to enable the town to establish a Riverfront Development District to enable additional restaurant liquor licenses along the Kennedy Avenue Corridor.
10. Maintain and improve residential neighborhoods by continuing current programs (such as the "Best House on the Block" Program) and identify potential new program initiatives to retain and attract new residents and businesses to the town.
11. So that redevelopment information will be easily available to the Redevelopment Commission and potential investors, continue to maintain a data base inventory of 1) property owners and business owners within redevelopment areas; 2) properties for sale or lease throughout town; 3) a list of properties which need rehabilitation; and 4) developers interested in investing in Highland.
12. Recruit and meet with potential businesses to locate within Highland; assist and encourage existing businesses with expansion plans.
13. Formulate plans and establish Economic Development Areas to provide incentives for higher and better uses of underdeveloped areas that will increase the property tax base of the town.

Parks & Recreation Goals

1. Continue to coordinate projects as proposed in the recent Park Bond Issue, including doing a Lincoln Center feasibility study.
2. Update 5-year Master Plan. The most recent Master Plan was for the years 2004-2008 (it will expire in December of 2008). An updated plan is needed to be eligible for most IDNR grants.
3. Implement risk management measures recommended by safety and loss prevention surveys.
4. Implement a plan to bring all parks up to acceptable standards, including but not limited to, paving paths & parking lots, painting light poles, and replacing worn-out fences.
5. Completely establish the Highland Parks & Recreation Foundation to assist with fundraising efforts for the agency.
6. Increase adult special interest class registrations (i.e. music, computers, art, and crafts). Need to add more classes.
7. Work with Highland Soccer Club and submit a Land, Water, & Conservation Fund Grant to develop additional land near Sheppard Park.
8. Serve as Highland's liaison and continue the advancement of the Cooperative Special Recreation Initiative (providing recreational opportunities for individuals with disabilities.)
9. Develop forms and tracking system for participant evaluation of all programs and activities.
10. Update recreation registration software system to allow for credit card/debit card payments. Investigate phone-in and on-line registration for programs. Work with the Clerk-Treasurer's office to establish this.
11. Investigate the contracting out of the concession stand at the Sharp Athletic Complex.
12. Work with the Little Cal River Basin Commission and the Army Corp of Engineers to develop access points and signage for the levy trail.
13. Plan and coordinate a tree replacement program for trees that are identified as "hazard trees."
14. Work with Little League organization to plan and construct two new t-ball fields at Homestead Park and a new shelter at Markley Park.
15. Work cooperatively with the Babe Ruth organization to upgrade Hilltop Field.
16. Analyze the feasibility of selling park property to private parties and/or groups.

Town Manager Goals

The town manager's goals for next year or the remainder of the term of his employment with Highland (whichever comes first) are identified in this update to the Strategic Plan. It's the manager's role to help formulate consensus upon priorities; then to lead the municipal organization in implementing strategies to achieve priority goals.

Highland town manager Richard Underkofler has 33 years of experience as a chief administrative officer for municipalities in Alaska, Arizona, Illinois and Indiana. Prior to becoming Highland's first town manager, Underkofler was the first chief administrative officer in two other municipalities where he led organizational transition from elected officials and boards spending many hours per week on day-to-day administrative affairs to an environment where the governing boards had more time to focus on the "big picture" planning and policy topics.

Helping the Town Council work its way out a deficit financial condition in funds that rely upon property tax financing has been the priority for Underkofler's tenure in Highland. The town manager will delegate and empower staff to implement this plan. Where he finds staff weakness, he will fill in the gap with his own capabilities and experience.

The town manager will assume personal responsibility for achieving these goals:

1. Continue to search for and identify measures that will reduce overall costs while maintaining the quality of essential municipal services.
2. Update the Personnel Handbook segregating personnel rules that bear no relationship to compensation from topics related to compensation and benefits to facilitate improved management of a systematic and predictable personnel system.
3. Formulate recommendations for a sustainable budget and capital improvement plan.
4. Conduct annual performance appraisals for departmental directors consistent with a goal of the Town Council to improve communication with departmental directors and to hold them accountable for performance measurement and achievement.
5. Manage the level of coverage secured by brokers retained for property, casualty, workers compensation, employee group medical, dental and life insurance and implementing risk management measures recommended by loss prevention surveys.
6. Write grant applications for projects and activities that are consistent with needs identified in the approved strategic plan and capital improvement program.
7. Staff the Economic Development Commission and the Special Events Advisory Committee.
8. Provide honest and transparent representation of the Town Council in its relations with constituents, town employees, members of boards and commissions, the news media and other governmental agencies.
9. Work with the Army Corps of Engineers, the Little Calumet River Basin Development Commission and Congressman Visclosky's office to lobby state government officials for funding to assure timely completion of the Little Calumet River Flood Control Project and revision of the Flood Insurance Rate (FIRM) maps to remove Highland real estate from expensive flood insurance zones.
10. Assume a lead role in seeking cooperation of federal and state agencies to allow for the protection and controlled public access to the Highland Great Blue Heron Rookery area.
11. Manage new goals and tasks not explicitly identified in this plan consistent with deadlines that may be assigned from time to time by a majority of the Town Council members.

Office of the Town Clerk-Treasurer Goals

1. Improve and complete 12th CAFR for FY 2006 filed in 2007. This involves the second implementation of the full scope of the GASB 34 and 44 guidelines. So, it will be a more extensive task in the initial year.
2. Finalize and book road and highway values plus accumulated depreciation for inclusion in the capital asset records at 31 December 2006.
3. Continue efforts at refunding oldest consumer deposit accounts: the goal is to refund up to 300 old accounts in 2007. Also explore the policy with the Waterworks Board related to the IAC 170, a rule of the IURC related to consumer deposits. Bring our policy in line with that rule or eliminate the deposit required for enrollment only. Effort will focus on having deposits of one year or less.
4. Draft a Donation and Solicitation Ordinance according to policy ideas, which ensued from Town Council study session and the need to manage grant applications.
5. Prepare and issue RFPs for recodification. Last full codification dates from January 2001, pursuant to IC 36-1-5.
6. Send notices to any newly established General Improvement Districts as well as Sanitary Sewer Assessment Districts; work with Town Attorney and work to collect arrearages on existing assessments or have the Town Council pass amendment to permit no foreclosure. Record liens as needed. New notices for current waived assessments. Note any comments from FY 2006 external audit and implement corrective action where needed.
7. Continue to support steps to maintain cash flow with the least amount of service disruption in light of the delayed Reassessment and the cash flow impact it brings. (Two TAW's were sold in FY 2007 to meet this objective.)
8. Explore the passage and adoption of seeking a Lilly Library or other intern to assist with further development of records management and to assist in utilizing the Laserfiche® Document Management Software. Implement the regular transfer of records and develop a records storage and retention policy.
9. Assist the Town Council President and Town Manager with the development and passage of FY 2008 Budget. Encourage passage and adoption of Wage and Salary Ordinance before December 2007.
10. Follow-up with final ordinance for Section 125 plan agency fund.
11. Send depository survey to the various public depositories in order to evaluate the branches in support of a reduction of the number of operating accounts among the banks.
12. Explore feasibility of acquisition and installation of ATM for municipal use with a user fee. May implement as part of any planned new construction or retrofit.
13. Assist with the process and sale of the Sanitary District Bonds Series 2007 (A) and (B).
14. Perform Personnel Evaluations on anniversary of hire. Deputy Clerk-Treasurer to finish the revised evaluation instruments.
15. Explore the establishment of a United States Treasury Account to permit direct purchase of government instruments including SLUGs, to diversify portfolio and to increase yield.
16. Gather information on utility collection software and work for purchase and implementation prior to year-end.
17. Rewrite of Sanitary District Chapter in the Municipal Code.
18. Rewrite of Purchasing Code Chapter in the Municipal Code to reflect new laws.
19. Service as public official to Highland and greater community as follows:
 - (a) Serve on the Executive Committee of ILMCT 2001-2007
 - (b) Serve on the IACT Legislative Committee 2003-2007 and its Municipal Finance subcommittee
 - (c) Serve on the Executive Committee of IACT 2001-2007
 - (d) Serve on the TIMES Board of Economists. 2001-2006

EXHIBIT A
TOWN OF HIGHLAND, INDIANA
DEBT SERVICE SCHEDULE

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Municipal Corporation:										
1999 Fire Truck & Street Improvement Bonds	214,650	204,900								
2005 Street Improvement Bonds ¹	145,194	141,774	138,204	134,525	130,737	126,840	122,834	118,719	115,495	57,021
2008 Street Improvement Bonds ¹			210,000	204,500	199,000	193,500	188,000	182,500	177,000	171,500
Subtotal Municipal Corporation	359,844	346,674	348,204	339,025	329,737	320,340	310,834	301,219	292,495	228,521
Redevelopment District:										
2002 Redevelopment Bonds (Downtown Phase 2)	108,415	115,202	116,760							
1998 Redevelopment Bonds (Downtown Phase I)	221,585	223,200	219,287	219,837						
2006 Riverview Park Apt. Demolition Bonds	109,102	281,641	270,484	259,328	248,172	237,016	225,859	214,703	203,438	192,063
Subtotal Redevelopment District Bonds	439,102	620,043	606,531	479,165	248,172	237,016	225,859	214,703	203,438	192,063
Park District:										
2002 Lincoln Center Improvement Capital Lease	272,250	277,250	287,250	290,250	298,750	304,250				
2006 Park Improvement Bonds	73,653	257,196	250,028	242,766	235,413	227,966	220,428	212,750	204,934	197,025
2010 Lincoln Center Renovation G.O. Bonds					210,000	204,500	199,000	193,500	188,000	182,500
Subtotal Park District Debt	345,903	534,446	537,278	533,016	744,163	736,716	419,428	406,250	392,934	379,525
Municipal Utilities:										
1997 Waterworks District Bonds	286,440									
2005 Sanitary District Bonds	155,956	152,285	148,453	144,504	141,438	137,219	132,883	128,429	123,856	60,180
2007 Sanitary District Bonds Series A (Est.)		128,650	124,085	119,520	114,955	110,390	105,825	101,260	96,695	92,130
2007 Sanitary District Bonds Series B (Est.)		295,183	287,025	278,866	270,708	262,550	254,381	246,233	238,075	229,916
2009 Sanitary District Bonds (Est.)				729,667	709,500	689,334	669,167	649,000	628,834	608,667
Subtotal Municipal Utilities	442,396	576,118	559,563	1,272,557	1,236,601	1,199,493	1,162,256	1,124,922	1,087,460	990,893
Lease Purchase Agreements:										
2005 Lease / Purchase for Eight Police Vehicles	43,861	43,861								
2006 Lease / Purchase for Two Police Vehicles	4,788	9,576	4,788							
2006 Lease / Purchase for Two Copy Machines	2,742	5,484	5,484	2,742						
2006 Lease / Purchase for Fire Truck	52,061	52,039	50,442	48,845	47,248	45,651	44,054	42,457	40,860	39,263
Subtotal Lease / Purchase Agreements	103,452	110,961	60,714	51,587	47,248	45,651	44,054	42,457	40,860	39,263
Total Debt Service	1,690,697	2,188,241	2,112,289	2,675,350	2,605,920	2,539,216	2,162,431	2,089,551	2,017,186	1,830,264

¹ Street Improvement Bonds would be retired by state shared revenues restricted for street improvements, rather than property taxes.

EXHIBIT B
HIGHLAND SANITARY DISTRICT
CAPITAL IMPROVEMENT PROGRAM

	Totals	2007	2008	2009	2010	2011
Sources of Funds:						
FEMA Flood Hazard Mitigation Grant	\$ 211,125	\$ 211,125				
Cash from Remaining 2005 Bond Proceeds	\$ 296,130	\$ 296,130				
Cash from Sewer Extension Improvement Fund	\$ 116,363	\$ 116,363				
Cash from User Fees (Assume 5% increase/year)	\$ 801,217	\$ 145,000	\$ 152,250	\$ 159,863	\$ 167,856	\$ 176,248
Cash from Increased Property Tax Levy	\$ 2,400,000	\$ -	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
Bond Proceeds Arbitrage Interest Income	\$ 183,400	\$ 45,900	\$ 22,500	\$ 60,000	\$ 45,000	\$ 10,000
2007 Bond Issue Proceeds	\$ 3,500,000	\$ 3,500,000				
2009 Bond Issue Proceeds	\$ 6,600,000	\$ -		\$ 6,600,000		
Total Sources of Funds	\$ 14,108,234	\$ 4,314,518	\$ 774,750	\$ 7,419,863	\$ 812,856	\$ 786,248
Uses of Funds:						
Uses Financed by Cash:						
DLZ Storm Water Flood Mitigation Plan	\$ 325,000	\$ 325,000				
DLZ Sanitary Sewer Study	\$ 175,000	\$ 175,000				
Hart Ditch Bank Repairs	\$ 97,113	\$ 97,113				
Utility Billing System (D/S 41%)	\$ 41,000	\$ 41,000				
Geographic Information Systems (D/S 42.5%)	\$ 42,500	\$ 10,000	\$ 32,500			
Branton Avenue Reconstruction Project	\$ 99,043	\$ 99,043				
Cady Marsh Ditch Bank Improvements (D/S 40%)	\$ 330,000	\$ 66,000	\$ 66,000	\$ 66,000	\$ 66,000	\$ 66,000
Remote Meter Reading System (D/S 50%)	\$ 1,150,000	\$ 230,000	\$ 230,000	\$ 230,000	\$ 230,000	\$ 230,000
(2) Backhoe (D/S 33%)	\$ 50,000	\$ 25,000		\$ 25,000		
Heavy Duty Pickup with Plow (D/S 33%)	\$ 10,000	\$ 10,000				
Private Sump Pump Separation Grants	\$ 776,000	\$ 296,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
Subtotal Cash Financed Uses	\$ 3,095,656	\$ 1,374,156	\$ 448,500	\$ 441,000	\$ 416,000	\$ 416,000
Uses Financed by 2007 Bonds Series A (10 Year Term):						
Street Sweeper	\$ 130,000	\$ 130,000				
Sewer Jet-Vacuum Cleaner	\$ 266,590	\$ 266,590				
Supervisory Control and Data Acquisition System (D/S 50%)	\$ 215,000		\$ 215,000			
North Drive Pump Station Improvements	\$ 300,000		\$ 300,000			
5th Street Pump Station Improvements	\$ 50,000		\$ 50,000			
North Kennedy Avenue North Project (D/S 25%)	\$ 224,500		\$ 224,500			
Ridgewood Avenue Reconstruction Project (D/S 10%)	\$ 32,000		\$ 32,000			
Front End Loader	\$ 105,000		\$ 105,000			
Levee Mowing Equipment	\$ 125,000		\$ 125,000			
Subtotal Uses Financed by 2007 Bonds (10 Year Term)	\$ 1,448,090	\$ 396,590	\$ 1,051,500	\$ -	\$ -	\$ -

EXHIBIT B
HIGHLAND SANITARY DISTRICT
CAPITAL IMPROVEMENT PROGRAM

	Totals	2007	2008	2009	2010	2011
Uses Financed by 2007 Bonds Series B (18 Year Term):						
Maple Drive/Eder Street/North Drive Separation Project	\$ 495,345	\$ 495,345				
Maple/Eder/North Drive Project Paving Component	\$ 150,000	\$ 150,000				
Georgetown Extension Phase II	\$ 95,000	\$ 95,000				
Hart Road Sanitary Sewer Project	\$ 75,000	\$ 75,000				
41st Lane Sanitary Sewer Project	\$ 112,000	\$ 112,000				
North / Grace St Storm Sewer Inlet Capacity Increase	\$ 115,000	\$ 115,000				
North Drive Pump Station Emergency Generator	\$ 185,000		\$ 185,000			
5th Street Pump Station Emergency Generator	\$ 825,000		\$ 825,000			
Subtotal Uses Financed by 2007 Bonds (18 Year Term)	\$ 2,052,345	\$ 1,042,345	\$ 1,010,000	\$ -	\$ -	\$ -
Uses Financed by 2009 Bonds:						
Flood control & storm sewer projects to be defined by DLZ	\$ 1,500,000			\$ 1,500,000		
Sanitary sewer projects to be defined by DLZ	\$ 3,500,000			\$ 3,500,000		
Woodward Avenue Reconstruction Project (DS 10%)	\$ 40,000			\$ 40,000		
Kleinman Road Reconstruction Project (D/S 33%)	\$ 1,008,150			\$ 1,008,150		
5th Street Pump Station Force Main Replacement	\$ 750,000					
12" Sewer Grace Street to Liable Road	\$ 360,000				\$ 750,000	\$ 360,000
45th Avenue Street Improvement Project (D/S 10%)	\$ 100,000					\$ 100,000
Subtotal Uses Financed by 2009 Bonds	\$ 7,258,150	\$ -	\$ -	\$ 6,048,150	\$ 750,000	\$ 460,000
Bond Transaction Fees & Costs:						
Underwriter's Discount (0.5% of Bond Principal)	\$ 50,500	\$ 17,500		\$ 33,000		
Costs of Issuance	\$ 100,000	\$ 50,000		\$ 50,000		
Subtotal Bond Transaction Fees & Costs	\$ 150,500	\$ 67,500	\$ -	\$ 83,000	\$ -	\$ -
Total Uses of Funds	\$ 14,004,741	\$ 2,880,591	\$ 2,510,000	\$ 6,572,150	\$ 1,166,000	\$ 876,000
Cash Balance	\$ 103,493	\$ 1,433,927	\$ (1,735,250)	\$ 847,713	\$ (353,144)	\$ (89,752)
CIP Fund Cash Balance Beginning of Year	\$	\$ 520,917	\$ 1,954,844	\$ 219,594	\$ 1,067,306	\$ 714,162
CIP Fund Cash Balance End of Year	\$	\$ 1,954,844	\$ 219,594	\$ 1,067,306	\$ 714,162	\$ 14,410

EXHIBIT B

2006 Revenue from User Charges

EXHIBIT C
HIGHLAND MUNICIPAL WATER UTILITY
CAPITAL IMPROVEMENT PROGRAM

	Totals	2007	2008	2009	2010	2011
Sources of Funds:						
Cash in Waterworks Operating Fund	\$ 164,230	\$ 164,230				
Cash from Operating Revenues (Assume 5% reduction / year)	\$ 2,701,295	\$ 597,053	\$ 567,200	\$ 538,840	\$ 511,898	\$ 486,303
Total Sources of Funds	\$ 2,865,525	\$ 761,283	\$ 567,200	\$ 538,840	\$ 511,898	\$ 486,303
Uses of Funds:						
Utility Billing System (D/S 41%)	\$ 41,000	\$ 41,000				
New General Ledger Accounting System (D/S 25%)	\$ 25,000		\$ 25,000			
Geographic Information Systems (D/S 42.5%)	\$ 42,500	\$ 10,000	\$ 32,500			
Branton Avenue Reconstruction Project	\$ 180,173	\$ 180,173				
Remote Meter Reading System (D/S 50%)	\$ 1,150,000	\$ 230,000	\$ 230,000	\$ 230,000	\$ 230,000	\$ 230,000
(2) Backhoe (D/S 33%)	\$ 50,000	\$ 25,000		\$ 25,000		
Heavy Duty Pickup with Plow (D/S 33%)	\$ 10,000	\$ 10,000				
Ridge Road Elevated Storage Tank Painting & Maintenance	\$ 222,080	\$ 222,080				
Meter Vault Upgrade for Conveyance to Hammond Waterworks	\$ 790,800	\$ 790,800				
Gordon Place Extension to Loop with Hook Street	\$ 296,500	\$ 17,500	\$ 279,000			
Supervisory Control and Data Acquisition System (D/S 50%)	\$ 215,000		\$ 215,000			
Kennedy Avenue North Project	\$ 120,000		\$ 120,000			
Ridgewood Avenue Reconstruction Project (D/S 10%)	\$ 32,000		\$ 32,000			
Groundwater Storage Tank Painting & Maintenance	\$ 275,000		\$ 135,000	\$ 140,000		
Indianapolis Blvd Elevated Storage Tank Painting & Maintenance	\$ 265,000			\$ 265,000		
Woodward Avenue Reconstruction Project (DS 10%)	\$ 40,000			\$ 40,000		
Kleinman Road Reconstruction Project	\$ 100,000			\$ 100,000		
81st Street Main Extension (U.S. Route 41 to Gordon Drive)	\$ 240,000			\$ 240,000		
Bradley Pump Station Bypass	\$ 55,000					\$ 55,000
45th Avenue Street Improvement Project (D/S 10%)	\$ 100,000					\$ 100,000
Total Uses of Funds	\$ 4,250,053	\$ 1,526,553	\$ 1,068,500	\$ 660,000	\$ 610,000	\$ 385,000
Cash Balance	\$ (1,384,528)	\$ (765,270)	\$ (501,300)	\$ (121,160)	\$ (98,102)	\$ 101,303
Waterworks Improvement Fund Cash Balance Beginning of Year	\$	\$ 1,626,922	\$ 861,651	\$ 360,352	\$ 239,192	\$ 141,090
Waterworks Improvement Fund Cash Balance End of Year	\$	\$ 861,651	\$ 360,352	\$ 239,192	\$ 141,090	\$ 242,394

EXHIBIT D
TOWN OF HIGHLAND
STREET CAPITAL IMPROVEMENT PLAN

Fund	Sources of Funds	Totals	2007	2008	2009	2010	2011
2	Cash & Investments in Motor Vehicle Highway (MVH) Fund	\$ 499,320	\$ 499,320				
2	State Shared Revenue for MVH Fund Less Operating Expenses	\$ 48,240	\$ 48,240				
4	Cash & Investments in Local Road & Street (LR&S) Fund	\$ 151,981	\$ 151,981				
4	State Shared Revenue for LR&S Fund Less Operating Expenses	\$ 1,014,071	\$ 192,611	\$ 182,980	\$ 223,831	\$ 212,640	\$ 202,008
35	Cash & Investments in Major Moves Fund	\$ 564,532	\$ 564,532				
54	Cash & Investments in Cumulative Capital Improvement (CCI) Fund	\$ 159,294	\$ 159,294				
54	State Shared Revenue for CCI Fund	\$ 361,951	\$ 80,000	\$ 76,000	\$ 72,200	\$ 68,590	\$ 65,161
91	Cash & Investments in Gaming Revenue Fund	\$ 585,521	\$ 585,521				
91	Shared Gaming Revenue (Assume 5% less each year)	\$ 1,017,986	\$ 225,000	\$ 213,750	\$ 203,063	\$ 192,909	\$ 183,264
83	Cash & Investments in General Improvement Fund	\$ 149,424	\$ 149,424				
83	Assessment & CDBG Revenue for General Improvement Fund	\$ 420,025	\$ 84,005	\$ 84,005	\$ 84,005	\$ 84,005	\$ 84,005
88	Cash & Investments in Municipal Cumulative Street Fund	\$ 26,646	\$ 26,646				
88	Contributions in Aid of Construction for Alleys and Sidewalks	\$ 77,449	\$ 17,449	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
98	Corporation Capital Fund (Remaining Bond Proceeds)	\$ 24,849	\$ 24,849				
98	Hybrid Bond Issue Proceeds Secured by State Shared Revenues	\$ 4,000,000		\$ 2,000,000			\$ 2,000,000
	Total Sources of Funds	\$ 9,101,287	\$ 2,808,871	\$ 2,571,735	\$ 598,099	\$ 573,144	\$ 2,549,437
	Uses of Funds						
4	Retained for Debt Service Expenditures	\$ 613,500			\$ 210,000	\$ 204,500	\$ 199,000
2+4	Local Road Pavement Preservation	\$ 2,650,124	\$ 650,124	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
2	Parkway Tree Replacement	\$ 108,000	\$ 8,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
88	Alley & Sidewalk Improvements	\$ 77,449	\$ 17,449	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
91	IGA with Griffith for 45th Avenue Improvement	\$ 92,600	\$ 92,600				
91	Cottage Grove Avenue (Ridge to Lincoln)	\$ 24,846	\$ 24,846				
54	Condit (Orchard to End)	\$ 18,554	\$ 18,554				
35+91	Branton Avenue, Excluding Sidewalk and Curbs	\$ 621,319	\$ 621,319				
83	Branton Avenue Sidewalk and Curbs	\$ 52,212	\$ 52,212				
35	Ridge Road (Cline Avenue to 2nd Street)	\$ 375,000	\$ 375,000				
2	(2) Backhoe (D/S 33%)	\$ 53,000	\$ 25,000		\$ 28,000		
2	Heavy Duty Pickup with Plow (D/S 33%)	\$ 10,000	\$ 10,000				
2	Utility Truck (DS 33%)	\$ 8,000		\$ 8,000			
2	One Ton Truck	\$ 32,000				\$ 32,000	
2	Six Wheel Dump Truck	\$ 130,000				\$ 130,000	
91	Kennedy Avenue North Project (Local Share Less Water D/S)	\$ 1,146,250	\$ 81,250	\$ 1,065,000			
91	Ridgewood Avenue Reconstruction Project (D/S 90%)	\$ 288,000			\$ 288,000		
91	Cline Avenue Project (Local Share)	\$ 400,000	\$ 90,000		\$ 310,000		
54	Woodward Avenue Reconstruction Project (DS 90%)	\$ 360,000				\$ 360,000	
98	Kleinman Road Reconstruction Project (D/S 33%)	\$ 1,008,150					\$ 1,008,150
98	45th Avenue Street Improvement Project (D/S 90%)	\$ 900,000					\$ 900,000
	Total Expenditures	\$ 8,969,004	\$ 2,066,354	\$ 1,613,000	\$ 1,376,000	\$ 1,266,500	\$ 2,647,150

EXHIBIT D
TOWN OF HIGHLAND
STREET CAPITAL IMPROVEMENT PLAN

	Totals	2007	2008	2009	2010	2011
Year by Year Reconciliation						
Cash Balance \$	132,282	\$ 742,517	\$ 958,735	\$ (777,901)	\$ (693,356)	\$ (97,713)
Cash Balance Beginning of Year		\$ -	\$ 742,517	\$ 1,701,252	\$ 923,351	\$ 229,995
Cash Balance End of Year		\$ 742,517	\$ 1,701,252	\$ 923,351	\$ 229,995	\$ 132,282

EXHIBIT E
TOWN OF HIGHLAND
REDEVELOPMENT AREA CAPITAL IMPROVEMENT PLAN

Fund	Sources of Funds	Totals	2007	2008	2009	2010	2011
94	Cash & Investments in Redevelopment General Fund	\$ 65,798	\$ 65,798				
94	Taxes for Redevelopment General Fund	\$ 597,960	\$ 115,444	\$ 120,629	\$ 120,629	\$ 120,629	\$ 120,629
96	Cash & Investments in Redevelopment Capital Fund	\$ 471,933	\$ 471,933				
96	Taxes for Redevelopment Capital Fund	\$ 253,013	\$ 42,205	\$ 52,702	\$ 52,702	\$ 52,702	\$ 52,702
96	Coastal Zone Grant for Little Calumet River Island Bridge Plan	\$ -		\$ -			
96	Park Department Share of Little Calumet River Island Bridge Plan	\$ -		\$ -			
96	Misc Revenue for Redevelopment Capital Fund	\$ 41,240	\$ 8,248	\$ 8,248	\$ 8,248	\$ 8,248	\$ 8,248
	Total Sources of Funds	\$ 1,429,944	\$ 703,628	\$ 181,579	\$ 181,579	\$ 181,579	\$ 181,579
	Uses of Funds						
94	Retained for Operating Expenses	\$ 657,516	\$ 175,000	\$ 120,629	\$ 120,629	\$ 120,629	\$ 120,629
	300 Series Contracted Services Accounts						
96	Design Standards for new Development Zoning District	\$ 25,000	\$ 25,000				
96	Plan Review Consultant Services	\$ 40,000	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
96	Neighborhood Improvement Services	\$ 87,000	\$ 7,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
96	Little Calumet River Island Bridge Consultant Services	\$ -		\$ -			
96	Economic Development Loans	\$ 75,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
96	Subarea Development Plans	\$ 40,000		\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
	400 Series Capital Accounts						
96	Real Estate Assembly Option Agreements	\$ 100,000	\$ 100,000				
96	Real Estate Assembly Acquisitions	\$ 850,000		\$ 350,000	\$ 300,000	\$ 100,000	\$ 100,000
96	Roadway, Water and Sewer Infrastructure	\$ 50,000		\$ 50,000			
96	Wayfinding Signs	\$ 69,000		\$ 24,000	\$ 15,000	\$ 15,000	\$ 15,000
96	Wi-Fi Equipment Acquisitions	\$ 20,000	\$ 10,000		\$ 10,000		
	Total Expenditures	\$ 1,356,000	\$ 157,000	\$ 479,000	\$ 380,000	\$ 170,000	\$ 170,000
		\$ 73,944	\$ 546,628	\$ (297,421)	\$ (198,421)	\$ 11,579	\$ 11,579
	Cash Balance Beginning of Year	\$ -	\$ -	\$ 546,628	\$ 249,207	\$ 50,786	\$ 62,365
	Cash Balance End of Year	\$ 546,628	\$ 546,628	\$ 249,207	\$ 50,786	\$ 62,365	\$ 73,944
	2006 Abstract Assessed Value = \$1,171,154,002						
	Tax Rate:						
	Redevelopment General \$0.0103	\$120,629					
	Redevelopment Capital \$0.0045	\$52,702					

EXHIBIT F
TOWN OF HIGHLAND
PARKS AND RECREATION CAPITAL IMPROVEMENT PLAN

Fund	Sources of Funds	Totals	2007	2008	2009	2010	2011
6	Cash & Investments in Parks & Recreation Fund	\$ 28,633	\$ 28,633				
6	Delayed Pay 2006 Settlement	\$ 82,380	\$ 82,380				
6	Taxes for Park & Recreation Fund	\$ 4,872,875	\$ 1,094,575	\$ 944,575	\$ 944,575	\$ 944,575	\$ 944,575
6	Misc. Revenue for Park & Recreation Fund	\$ 4,360,239	\$ 821,271	\$ 845,909	\$ 871,286	\$ 897,425	\$ 924,348
7	Cash & Investments in Park Donation Fund	\$ 6,810	\$ 6,810				
7	Misc. Revenue for Park Donation Fund	\$ 26,810	\$ 6,810	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
8	Cash & Investments in Park Bond & Interest Fund	\$ 133,699	\$ 133,699				
8	Taxes for Park Bond & Interest Fund	\$ 2,715,268	\$ 366,365	\$ 534,446	\$ 537,278	\$ 533,016	\$ 744,163
10	Cash & Investments in Parks Non Reverting Capital Fund	\$ 1,777,770	\$ 1,777,770				
10	Misc. Revenue for Parks Non Reverting Capital Fund	\$ 29,150	\$ 11,575	\$ 11,575	\$ 2,000	\$ 2,000	\$ 2,000
10	Debt Issue Proceeds	\$ 2,000,000			\$ 2,000,000		
	Total Sources of Funds	\$ 16,033,635	\$ 4,329,889	\$ 2,341,505	\$ 2,360,139	\$ 4,382,016	\$ 2,620,086
	Uses of Funds						
6	Retained for Operating Expenses	\$ 9,183,151	\$ 1,865,883	\$ 1,790,484	\$ 1,815,861	\$ 1,842,000	\$ 1,868,923
7	Retained for Operating Expenses in Park Donation Fund	\$ 26,810	\$ 6,810	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
8	Retained for Debt Service Expenditures	\$ 2,715,268	\$ 366,365	\$ 534,446	\$ 537,278	\$ 533,016	\$ 744,163
	300 Series Contracted Services Accounts						
10	Capital Lease on Markley Baseball Field Lighting	\$ 23,150	\$ 11,575	\$ 11,575			
10	Misc. Consultant Services	\$ 8,160	\$ 8,160				
10	Little Calumet River Island Bridge Plan	\$ -	\$ -	\$ -			
10	Lincoln Center Renovation A/E Consultant Services	\$ 230,000		\$ 30,000	\$ 200,000		
10	Master Plan Consultant Services	\$ 30,000		\$ 30,000			
	400 Series Capital Accounts						
10	Vehicles & Equipment	\$ 258,000	\$ 78,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
10	Gazebo Construction Costs from Restricted Donations	\$ 27,146	\$ 27,146				
10	2006 Bond Issue Land Acquisition	\$ 125,000	\$ 125,000				
10	2006 Bond Issue Park Improvements	\$ 1,063,259	\$ 1,063,259				
10	2006 Bond Issue Vehicles & Equipment	\$ 318,868	\$ 318,868				
10	Lincoln Center Renovation	\$ 2,000,000				\$ 2,000,000	
	Total Expenditures	\$ 16,008,812	\$ 3,871,065	\$ 2,446,505	\$ 2,603,139	\$ 4,425,016	\$ 2,663,086
	Cash Balance Beginning of Year	\$ 24,824	\$ 458,824	\$ (105,000)	\$ (243,000)	\$ (43,000)	\$ (43,000)
	Cash Balance End of Year	\$ 458,824	\$ -	\$ 458,824	\$ 353,824	\$ 110,824	\$ 67,824
	Cash Balance Beginning of Year	\$ 458,824	\$ 458,824	\$ 353,824	\$ 110,824	\$ 67,824	\$ 24,824